

# **EXHIBIT A**

#### PROPOSED STIPULATIONS

Andrew Thomas of IOMFTL facilitated the creation of numerous foreign bank accounts for SES. [Source: Caivano declaration]

In 2006, IOMFTL, specifically Nigel Tebay and Andrew Thomas, set up the international shell company Pelhambridge Limited ("Pelhambridge"), and Andrew Thomas set up RBS account number 5880-58444836 for Pelhambridge. [Source: Caivano declaration]

On January 4, 2013, Steve Pursley's company, International Recruitment GP, L.L.C. ("IRGP"), sued Shaun Mooney for money damages regarding a dispute about Recruitment Partners, L.P. (the "First Lawsuit").

In March 2013, Shaun Mooney applied to the Internal Revenue Service ("IRS") for "preclearance" to confirm his eligibility for the Offshore Voluntary Disclosure Program ("OVD Program"), an IRS program for individuals who used offshore accounts to evade their U.S. taxes in prior years to come into compliance with the law. Shaun Mooney did so with the advice and counsel of his lawyer Jack Townsend.

In conjunction with the First Lawsuit, Steve Pursley's attorneys produced to Shaun Mooney's attorneys a set of documents from Pursley's files. Those documents were stamped with a unique numerical identifier, often called a "Bates" stamp, which began with the prefix "IRGP". The presence of the Bates prefix "IRGP" is indicative only of the circumstances of the document's production. Moreover, Shaun Mooney has provided the Government documents that previously bore the "IRGP" prefix, which Shaun Mooney removed prior to providing them to the Government.

On May 3, 2013, IRGP, Recruitment Partners, L.P., Steve Pursley, and Shaun Mooney signed a Settlement Agreement and Mutual Release (the "2013 Settlement Agreement") to settle the First Lawsuit.

On May 6, 2013, Mooney submitted to the IRS his application to the OVD Program, and on May 28, 2013, Mooney was preliminarily accepted into the OVD Program.

In an Executive Summary dated May 19, 2014 (Def. Ex. 2), Shaun Mooney, through his attorney Jack Townsend, outlined his own conduct with respect to evading U.S. taxes, and Mooney named Steve Pursley as one of the people who assisted him with evading his U.S. income taxes. Mooney also committed the following: "Mooney commits to provide whatever assistance the IRS or DOJ Requests. And, hence is willing to commit his attorneys who are quite familiar with the details to assisting the IRS and DOJ."

Shaun Mooney signed a closing agreement with the IRS on June 18, 2014, which resolved all criminal and civil liability arising from Mooney's tax evasion in tax years 2004 through 2011.

On August 4, 2014, Shaun Mooney sued Steve Pursley over a continuing dispute about payments owed to Steve Pursley under the 2013 Settlement Agreement. On February 12, 2015, Pursley filed claims (together, the "Second Lawsuit") against Mooney and Mooney's companies, Recruitment Partners, L.P. ("RPLP") and International Recruitment Corporation ("IRC").

On November 11, 2015, Steve Pursley's attorneys in the Second Lawsuit took Shaun Mooney's deposition, which is a sworn statement taken outside of Court that is reduced to a written transcript. Pursley attended Mooney's deposition. During his deposition, Mooney informed Pursley and his attorneys that he had enrolled in the OVD Program and that Mooney had implicated Pursley.

On January 28, 2016, Shaun Mooney and Steve Pursley ended the Second Lawsuit with a temporary "stand down agreement."

On April 27, 2016, the grand jury issued subpoenas to Steve Pursley and companies he owned, regarding the investigation of this matter.

On May 4, 2018, Mooney, through Townsend, sent an email to a national lawyer group about the Government's investigation of Steve Pursley, saying "the matter just seems to drag on far beyond what we would have expected" and asking the group and seeking insight about whether "anybody had such an extended investigation period...".

On April 27, 2017, Steve Pursley sued Shaun Mooney, RPLP and IRC for fraud, securities fraud and other claims regarding the 2013 Settlement Agreement (the "Third Lawsuit").

The Third Lawsuit is still pending and is set for trial on January 21, 2020.

Commented [v1]: Sean, why won't you agree to this one?